

EXHIBIT 8

A&B Equity Price Analysis in the Split-Strike Conversion Accounts
Post-1993 Period

Trade Date	Security Name	IA Business Purported Price	Market Daily Low	Market Daily High	Above/Below	Magnitude
2/16/2001	J.P. MORGAN CHASE & CO	52.590	50.250	52.000	ABOVE	0.59
2/23/2006	AMGEN INC	73.730	74.320	75.120	BELOW	0.59
4/25/2006	AMGEN INC	66.030	66.050	66.780	BELOW	0.02
4/25/2006	MICROSOFT CORP	27.010	27.020	27.210	BELOW	0.01
9/12/2006	BOEING CO	76.300	73.610	74.380	ABOVE	1.92
2/16/2001	J.P. MORGAN CHASE & CO	52.590	50.250	52.000	ABOVE	0.59
2/14/2002	AMERICAN INTL GROUP INC	77.820	76.030	77.370	ABOVE	0.45
2/19/2003	EXXON MOBIL CORP	33.980	33.470	33.930	ABOVE	0.05
9/12/2006	BOEING CO	76.300	73.610	74.380	ABOVE	1.92
12/15/1998	THE WALT DISNEY CO	30.250	30.688	31.375	BELOW	0.44
2/16/2001	J.P. MORGAN CHASE & CO	52.590	50.250	52.000	ABOVE	0.59
2/14/2002	AMERICAN INTL GROUP INC	77.820	76.030	77.370	ABOVE	0.45
2/19/2003	EXXON MOBIL CORP	33.980	33.470	33.930	ABOVE	0.05
7/2/2003	MICROSOFT CORP	26.310	26.450	26.930	BELOW	0.14
9/5/2003	J.P. MORGAN CHASE & CO	35.210	34.160	34.690	ABOVE	0.52
10/2/2003	INTEL CORP	27.630	28.410	28.950	BELOW	0.78
5/25/2005	AMGEN INC	61.330	62.110	62.540	BELOW	0.78
2/23/2006	AMGEN INC	73.730	74.320	75.120	BELOW	0.59
2/16/2001	J.P. MORGAN CHASE & CO	52.590	50.250	52.000	ABOVE	0.59
2/14/2002	AMERICAN INTL GROUP INC	77.820	76.030	77.370	ABOVE	0.45
2/19/2003	EXXON MOBIL CORP	33.980	33.470	33.930	ABOVE	0.05
7/2/2003	MICROSOFT CORP	26.310	26.450	26.930	BELOW	0.14
9/5/2003	J.P. MORGAN CHASE & CO	35.210	34.160	34.690	ABOVE	0.52
10/2/2003	INTEL CORP	27.630	28.410	28.950	BELOW	0.78
12/22/2006	MERCK & CO	44.610	42.780	43.420	ABOVE	1.19
2/16/2001	J.P. MORGAN CHASE & CO	52.590	50.250	52.000	ABOVE	0.59
5/25/2005	AMGEN INC	61.330	62.110	62.540	BELOW	0.78
12/22/2006	MERCK & CO	44.610	42.780	43.420	ABOVE	1.19
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12/22/2006	MERCK & CO	44.610	42.780	43.420	ABOVE	1.19